REMARKS/ARGUMENTS

Favorable reconsideration of this application as presently amended and in light of the following discussion is respectfully requested.

Claims 1-20 are pending in the present application. Claims 1, 2, 4, 5, 6, 8, 10, and 12 have been amended by the present amendment.

In the outstanding Office Action, Claims 1-14 were rejected under 35 U.S.C. § 112, second paragraph, and Claims 1-14 were rejected under 35 U.S.C. § 102(b) as anticipated by Chang et al. (U.S. Patent No. 6,180,454, herein "Chang"). It is noted that Claims 15-20 have neither been withdrawn nor rejected by the outstanding Office Action.

Regarding the rejection of Claims 1-14 under 35 U.S.C. § 112, second paragraph, independent Claims 1 and 5 have been amended to more clearly define a contact hole and its relationship to first to third conductive films. The claim amendments find support in Figures 5H and 6I and their corresponding description in the specification. No new matter has been added. Accordingly, it is respectfully requested this rejection be withdrawn.

Regarding the rejection of Claims 1-14 under 35 U.S.C. § 102(b) as anticipated by Chang, independent Claims 1 and 5 have been amended to recite that "the contact hole penetrates the second conductive film" and "the third conductive film electrically contacts the first and second conductive films." As discussed above, the claim amendments find support in Figures 5H and 6I and their corresponding description in the specification. No new matter has been added.

Briefly recapitulating, amended Claim 1 is directed to a semiconductor device that includes a first conductive film formed on a semiconductor substrate via a first gate insulating film, a second conductive film formed on the first conductive film via a second gate insulating film, and a third conductive film buried in a contact hole. The contact hole is

formed by removing a part of the second conductive film and the second gate insulating film so that the contact hole penetrates (1) the second conductive film, and (2) the second gate insulating film to reach an upper surface of the first conductive film. The third conductive film extends substantially parallel to the second conductive film from an upper surface of the second conductive film to the upper surface of the first conductive film. The third conductive film electrically contacts the first and second conductive films.

Independent Claim 5 has been amended to recite similar features as independent Claim 1 for a transistor other than a memory cell. The memory cell of independent Claim 5 has been amended to recite that a floating gate is not in direct contact with a control gate as shown in Figure 6I (the floating gate corresponds to element 303 and the control gate corresponds to element 341).

In a non-limiting example, Figure 5H shows the first conductive film 203, the second conductive film 213, the third conductive film 241, the first gate insulating film 202, and the second gate insulating film 209.

The semiconductor device of independent Claims 1 and 5 advantageously achieves a reduced wiring resistance between first and second conductive films by providing a third conductive film through an opening in the second gate insulating film, as disclosed in the specification at page 11, line 15, to page 12, line 2.

Turning to the applied art, Chang shows in Figure 3H a semiconductor device having a substrate 40 on which a first film 48 and a second film 50 are deposited one on top of the other. Further, Chang shows in Figure 3H an oxide layer 57 (insulator) in which a contact hole 58 is formed and a third conductive film 58b buried in the contact hole 58. However, because the oxide layer 57 electrically isolates the first and second films 48 and 50 from the third film 58b, Applicants respectfully submit that Chang does not teach or suggest that the

third film electrically contacts the first and second conductive films as required by amended Claims 1 and 5.

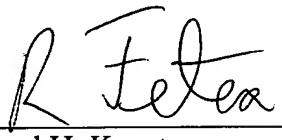
In addition, Chang does not teach or suggest a contact hole that penetrates a second conductive film and a second gate insulation film as recited by amended Claim 1. On the contrary, the contact hole 58 of Chang does not penetrate any film except the oxide layer 57.

Accordingly, it is respectfully submitted that independent Claims 1 and 5 and each of the claims depending therefrom patentably distinguish over Chang.

Consequently, in light of the above discussion and in view of the present amendment, the present application is believed to be in condition for allowance and an early and favorable action to that effect is respectfully requested.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,
MAIER & NEUSTADT, P.C.



Eckhard H. Kuesters
Attorney of Record
Registration No. 28,870
Remus F. Fetea, Ph.D.
Limited Recognition No. L0037

Customer Number
22850

Tel: (703) 413-3000
Fax: (703) 413 -2220
(OSMMN 06/04)

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